

103<sup>D</sup> CONGRESS  
2<sup>D</sup> SESSION

# S. 2070

To amend the Internal Revenue Code of 1986 to increase the deductibility of business meal expenses for individuals who are subject to Federal hours of limitation.

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IN THE SENATE OF THE UNITED STATES

MAY 4 (legislative day, MAY 2), 1994

Mr. KOHL introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to increase the deductibility of business meal expenses for individuals who are subject to Federal hours of limitation.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. INCREASED DEDUCTIBILITY OF BUSINESS**  
4 **MEAL EXPENSES FOR INDIVIDUALS SUBJECT**  
5 **TO FEDERAL HOURS OF SERVICE.**

6 (a) IN GENERAL.—Section 274(n) of the Internal  
7 Revenue Code of 1986 (relating to only 50 percent of meal  
8 and entertainment expenses allowed as deduction) is

1 amended by adding at the end the following new  
2 paragraph:

3           “(3) SPECIAL RULE FOR INDIVIDUALS SUBJECT  
4       TO FEDERAL HOURS OF SERVICE.—In the case of  
5       any expenses for food or beverages consumed by an  
6       individual during, or incident to, the period of duty  
7       subject to the hours of service limitations of the  
8       Department of Transportation, paragraph (1) shall  
9       be applied by substituting ‘80 percent’ for ‘50  
10      percent’.”

11       (b) EFFECTIVE DATE.—The amendment made by  
12 subsection (a) shall apply to taxable years beginning after  
13 December 31, 1994.

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